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**FAX COVER LETTER**

January 5, 2005

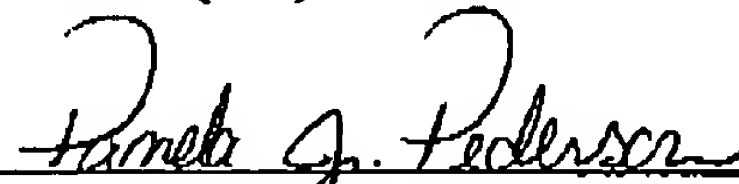
**TO:** Mail Stop Amendment  
**COMPANY:** Commissioner for Patents  
**PHONE:**  
**FAX:** 1 (703) 872-9306

**FROM:** Steven C. Lieske  
**DIRECT DIAL:** (612) 607-7508  
**EMAIL:** SLieske@oppenheimer.com

**RE:** U.S. Patent App. No. 09/559,204  
Filed: April 26, 2000  
Title: A NETWORK-BASED TAX FRAMEWORK DATABASE  
Examiner: James H. Blackwell  
Art Unit: 2176  
Attorney Docket No. 60021-357801

**COMMENTS:** I hereby certify that this correspondence is being transmitted by facsimile to Mail Stop Amendment at the U.S. Patent and Trademark Office, P.O. Box 1450, Alexandria, VA 22313-1450 at facsimile number (703) 872-9306.

Jan. 5, 2005  
Date

  
Pamela J. Pederson

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Serial No 09/559,204  
In reply to Office Action mailed October 5, 2004  
Page 1 of 10

**PATENT**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re:

Inventor: David Regan

Ser. #: 09/559,204

Filed: April 26, 2000

Title: **A Network-Based Tax Framework Database**

Examiner: Blackwell, James H.

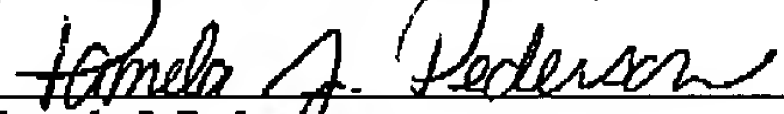
Art Unit: 2176

Docket: 60021-357801 (formerly AND1P578)

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

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Pamela J. Pederson

**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

Dear Sir:

This paper is responsive to the Office Action dated October 5, 2004. Please enter the amendments as shown in the listing of claims and consider the subsequent remarks/arguments.